

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 2:22-cv-11239
Hon. Matthew F. Leitman

DIANE SZOSTAK (a/k/a DIANNE SZOSTAK);
SHAWN MICHELLE ANDERSON,
TRICIA ANN TRIMBLE, and
JOHN DOE as Trustee of the
PATRICIA ANN ANDERSON TRUST,

Defendant.

**ORDER (1) GRANTING PLAINTIFF'S MOTION FOR ENTRY OF
JUDGMENT (ECF No. 49); AND (2) DENYING DEFENDANT'S MOTION
FOR STAY (ECF No. 50)**

In this action, Plaintiff United States of America alleged that Defendant Diane Szostak a/k/a Dianne Szostak was liable for unpaid federal income taxes, penalties, and interest. (*See* Compl., ECF No. 1, PageID.1.) The United States sought a money judgment against Szostak in the amount of those liabilities and a determination that the federal tax liens securing those liabilities may be enforced against property located at 4633 Capac Road, Mussey, MI 48014¹. (*See id.*)

¹ This property has also been identified by an alternative address of 4633 Capac Road, Capac, MI 49104. (*See* Mot., ECF No. 40, PageID.703.)

On November 18, 2024, the Court granted the United States’ superseding motion for summary judgment. (*See* Order, ECF No. 47.) In the Court’s order granting that motion, the Court determined that the United States was entitled to certain specific amounts in addition to an unspecified amount of interest. (*See id.*) The Court thereafter directed the United States to (1) complete a final interest calculation, (2) prepare a proposed judgment, and (3) file a motion for entry of judgment in which it set forth its final interest calculations, the total amount it claims due, and a proposed judgment. (*See* Order, ECF No. 48.) The United States filed that motion, which contained in its final interest calculations, and a proposed judgment, on December 18, 2024. (*See* Mot., ECF No. 49.) Szostak’s response to the motion was due on January 2, 2025. *See* E.D. Mich. Local Rule 7.1(e)(1)(A).

Szostak never filed a response to the United States’ motion. Nor has she contacted the Court to ask for additional time to respond. Instead, on January 21, 2025, Szostak filed a motion to stay proceedings. (*See* Mot., ECF No. 50.) Szostak appears to suggest that certain Government entities, including the Internal Revenue Service and the Department of Justice, are not legitimate government bodies. (*See id.*) Szostak requests a stay of “120 days[] to allow [those] Department(s) to carry their burden of proof that they have been created and delegated their ‘de jure’ authority per *Norton v. Shelby County*, 118 U.S. 425 (1886)[.]” (*Id.*, PageID.1565.)

The Court has carefully reviewed both motions. Szostak’s motion to stay proceedings (ECF No. 50) is **DENIED** because her justification for the stay – that neither the Internal Revenue Service nor the Department of Justice has “prove[n]” that they were “created ‘de jure’ as per *Norton v. Shelby County*, 118 U.S. 425 (1886)” (*id.*, PageID.1562) – is not an appropriate basis for a stay.

The Government’s unopposed motion for entry of judgment (ECF No. 49) is **GRANTED** for the reasons explained in the motion. The Court will enter the proposed Judgment attached as Exhibit 4 to the Government’s motion. (*See* Proposed Judgment, ECF No. 49-4.)

IT IS SO ORDERED.

s/Matthew F. Leitman

MATTHEW F. LEITMAN

UNITED STATES DISTRICT JUDGE

Dated: January 27, 2025

I hereby certify that a copy of the foregoing document was served upon the parties and/or counsel of record on January 27, 2025, by electronic means and/or ordinary mail.

s/Holly A. Ryan

Case Manager

(313) 234-5126